

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 15TH JANUARY 2007 / 25TH PAUSHA 1928

WP(C) .No. 1650 of 2007(U)

PETITIONER:

M/S.FRESH & HONEST CAFE LTD.,
29/1188, REVATHY, MAJOR ROAD, VYTTILA,
ERNAKULAM REPRESENTED BY ITS BRANCH MANAGER
K.T.SRINIVASAN.

BY ADV. SMT.K.LATHA

RESPONDENTS:

1. STATE OF KERALA, REPRESENTED BY THE
CHIEF SECRETARY TO THE GOVT. OF KERALA,
SECRETARIAT, THIRUVANANTHAPURAM.
2. THE DEPUTY COMMISSIONER (APPEALS)-II,
COMMERCIAL TAXES, ERNAKULAM.
3. INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, KAKKANAD, ERNAKULAM.

BY GOVT.PLEADER SRI SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 15/01/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

P.R.RAMAN, J.

W.P. (C) .NO.1650 OF 2007

Dated this the 15th day of January, 2007

JUDGMENT

Petitioner challenges Exts.P6 and P7 stay orders passed by the Appellate Authority relating to two appeals; one is as against the assessment order and the other is as against the penalty imposed on him. By Ext.P6 order, as a condition for stay of the balance amount, the petitioner was required to pay 50% of the amount whereas in the case of penalty, by Ext.P7, the petitioner was required to pay 40% of the amount as a condition for stay of recovery of the penalty amount. According to the petitioner, the rejection of claim for compounding under Section 8(c)(1) of the Kerala Value Added Tax Act is illegal. I have gone through the assessment order passed in

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this case.

2. In the factual situation, I am not satisfied that this is a case where the orders impugned are liable to be interfered with under Article 226 of the Constitution of India and cannot be said to be one passed in a mechanical way. The Appellate Authority having satisfied with the prima facie case, has already granted necessary interim reliefs. At this stage no interference is called for.

Writ Petition is dismissed.

P.R.RAMAN,
Judge.

kcv.

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